

The Department will not approve the accuracy of private legal publications. (This is a GIL.)

July 13, 2007

Dear Xxxxx:

This letter is in response to your letter dated July 3, 2006, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are in the process of compiling necessary information that will enable us to include your state's procedures and fees in the 2007 edition of the PUBLICATION.

Submitting your information is more important now than ever before. Our publication is utilized by hundreds of thousands of subscribers nationwide including members of AAMVA, DMV's, dealerships, government agencies, and law enforcement. The return of accurate data will help ensure proper transactions AND cut down on calls made to your offices.

**THE DEADLINE TO RETURN YOUR INFORMATION IS SEPTEMBER 8, 2006.**

Your assistance is greatly appreciated and I encourage you to contact me throughout the year as changes in procedures occur. As an Advisory Board Member you will receive a *complimentary* copy of the new edition once it becomes available.

If you have any questions, feel free to call me.

**DEPARTMENT'S RESPONSE:**

We cannot approve the accuracy of private legal publications. We advise you to consult Illinois Statutes and administrative rules as well as Department Publications on these matters. However, in

the interest of limiting the dissemination of incorrect or incomplete information, we make the following suggestions.

In Part VI, "General Information", under the heading "TAXES" is a sentence that begins "Home Rule Use Tax". This sentence should read:

"MUNICIPAL OR COUNTY HOME-RULE USE TAX on vehicles imposed by certain municipalities or by Cook County, which are administered and collected on a local level."

Changes to the sentence are shown by striking and underscoring. This change is based on the taxes authorized under 55 ILCS 5/5-1008 (Home Rule County Use Tax) and 65 ILCS 5/8-11-1.5 (Non-Home Rule Municipal Use Tax), in addition to 65 ILCS 5/8-11-6 (Home Rule Municipal Use Tax). Also, the "TAXES" heading is embedded in the body of a paragraph under the heading "LEASED VEHICLES" which is in bold-face type. It seems that the "TAXES" heading should itself be in bold-face type and brought to the left margin.

I hope this information is helpful. If you require additional information, please visit our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Sincerely,

Samuel J. Moore  
Associate Counsel

SJM:msk  
Enc.